

110TH CONGRESS  
2D SESSION

# H. R. 5744

To amend the Internal Revenue Code of 1986 to extend permanently the election to deduct State and local general sales taxes.

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IN THE HOUSE OF REPRESENTATIVES

APRIL 9, 2008

Mr. COHEN introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to extend permanently the election to deduct State and local general sales taxes.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. ELECTION TO DEDUCT STATE AND LOCAL GEN-**  
4       **ERAL SALES TAXES MADE PERMANENT.**

5       (a) IN GENERAL.—Paragraph (5) of section 164(b)  
6       of the Internal Revenue Code of 1986 (relating to general  
7       sales taxes) is amended by striking subparagraph (I).

1           (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2007.

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